IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 200 OF 1997

The Commissioner of Income Tax .... Appellant
Vs.
M/s Toshniwal Process Instruments Pvt.Ltd. .... Respondent

Mr. P.S. Sahadevan for Appellant.
Mr. A.K. Jasani for Respondent.

CORAM : F.I. REBELLO, &
J.P. DEVADHAR, JJ.
DATE : 5TH SEPTEMBER, 2007

P.C.

. The tax effect is less than Rs.4 lakhs. In the light of that, the reference is returned unanswered. The question of law, if any, is left open for consideration in an appropriate case.

. Reference returned unanswered accordingly.

(J.P. DEVADHAR, J.) **(F.I. REBELLO, J.)**